

NOTICE PROVISIONS OF KRS 134.490

KRS 134.490 governs the information that third party purchasers are required to include in the notices sent to the delinquent taxpayers. Several inquiries have been received regarding a particular section of this statute – KRS 134.490 (3)(d)6. This specific section of the statute states: “Information, in a format and with content as determined by the department, detailing the provisions of the law relating to third-party purchaser fees and charges.” No new regulations or policies have been issued addressing the format and content of the notices required to be sent. Since the specific information to include in the notices is detailed in KRS 134.490 (3) (d) 1 through 5, if the notices sent by a third party purchaser include this information then you will be considered to be in compliance with the statute.